IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 21ST AUGUST 2007 / 30TH SRAVANA 1929

RP.No. 465 of 2006(U)

AGAINST THE JUDGEMENT IN WPC.27053/2005
.....

PETITIONER

M/S.BLUEMOUNT AUTOMOBILES,
BANERJI ROAD, ERNAKULAM,
COCHIN-682 031, REP. BY ITS MANAGING PARTNER,
REJI CHACKO.

BY ADV. SRI.PREMJIT NAGENDRAN

RESPONDENTS:
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1. THE ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE-I, COMMERCIAL TAXES,
ERNAKULAM.

2. THE NAVAL PHYSICAL OSCANOGRAPHIC
LABORATORY (NPOL),
COCHIN, REP. BY THE OFFICER IN CHARGE,
UNIT RUN CANTEEN, COCHIN.

BY GOVERNMENT PLEADER SRI K.P. PRADEEP

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON 21/08/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

K.S. RADHAKRISHNAN & K.T. SANKARAN, JJ.

R.P. No 465 of 2006 in W.P.C. No 27053 of 2005

Dated: 21st August 2007

O R D E R

Radhakrishnan, J.

We find no reason to review our judgment. We have already indicated in paragraph 8 of the judgment that if it is shown that the goods were sold to canteen/stores department and evidence is produced to that effect then only the assessee would get the benefit of SRO 1091/99. Counsel submitted that though the assessee has produced evidence before the assessing authority to show that the assessee is entitled to the benefit of SRO 1091/99, the assessing authority has not examined the same. We are of the view, the remedy open to the assessee is to approach the appellate authority claiming the benefit and not through a review petition. Review petitioner is given ten days' time to approach the appellate authority against Ext. P12 order, in the event of which appellate authority would examine the question and pass appropriate orders. With the above observation, this review petition is dismissed.

Sd/-
K.S. RADHAKRISHNAN
Judge

Sd/-
K.T. SANKARAN
Judge

21/08/2007en

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